

App. S/N 10/717,700

**Amendments to the Claims:**

This listing of claims will replace all prior versions and listing of claims in the application.

**Listing of Claims:**

1. (Currently Amended) A method of making a capacitor element used for a solid electrolyte capacitor, the method comprising the steps of forming, on an anode chip of valve metal, a dielectric layer, a first solid electrolyte layer of manganese dioxide, a graphite layer and a metal layer in this order,

wherein the method further comprises the step of forming a second solid electrolyte layer between the step of forming the ~~second~~ first solid electrolyte layer and the step of forming the graphite layer, the second solid electrolyte layer being formed by applying and sintering of an aqueous manganese nitrate solution containing a total of 0.5-2.0 wt% of graphite powder.

2. (Currently Amended) A method of making a capacitor element used for a solid electrolyte capacitor, the method comprising the steps of forming, on an anode chip of valve metal, a dielectric layer, a solid electrolyte layer of manganese dioxide, a first graphite layer and a metal layer in this order,

wherein the method further comprises the step of forming a second graphite layer between the step of forming the solid electrolyte layer and the step of forming the first graphite layer, the step of forming the second graphite layer includes applying of a graphite solution that contains 5-10 wt% of manganese dioxide powder relative to the solution and drying of the applied solution.

3. (Canceled)

4. (New) The method of claim 1, wherein the chip is baked at 200-250°C after the applying of the aqueous manganese nitrate solution containing graphite powder and before the forming of the graphite layer.

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5. (New) The method of claim 2, wherein the chip is dried at 150-200°C after the applying of the graphite solution containing manganese dioxide powder and before the forming of the first graphite layer.

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